

## Federal Communications Commission

## § 36.202

### MATERIAL AND SUPPLIES AND CASH WORKING CAPITAL

#### **§ 36.181 Material and supplies—Account 1220.**

(a) The amount included in Account 1220 is apportioned among the operations on the basis of the apportionment of the cost of cable and wire facilities in service. Any amounts included in Account 1220 associated with the Customer Premises portion of Account 2310 equipment, shall be excluded from the amounts which are allocated to the interstate operation.

#### **§ 36.182 Cash working capital.**

(a) The amount for cash working capital, if not determined directly for a particular operation, is apportioned among the operations on the basis of total expenses less non-cash expense items.

### EQUAL ACCESS EQUIPMENT

#### **§ 36.191 Equal access equipment.**

(a) Equal access investment includes only initial incremental expenditures for hardware and other equipment related directly to the provision of equal access which would not be required to upgrade the capabilities of the office involved absent the provision of equal access. Equal access investment is limited to such expenditures for converting central offices which serve competitive interexchange carriers or where there has been a bona fide request for conversion to equal access.

(b) Equal access investment is first segregated from all other amounts in the primary accounts.

(c) The equal access investment determined in this manner is allocated between the jurisdictions on the basis of relative state and interstate equal access traffic including interstate interLATA equal access traffic, intrastate interLATA equal access traffic, and BOC interstate corridor toll traffic as well as AT&T and OCC intraLATA equal access usage. Local exchange traffic and BOC intraLATA toll traffic is excluded. In the case of independent telephone companies, intrastate toll service provided by the independent local exchange company is excluded in determining intrastate usage, but

intrastate toll service provided by long distance carriers affiliated with the local exchange company is included.

[52 FR 17229, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988.]

### **Subpart C—Operating Revenues and Certain Income Accounts**

#### GENERAL

#### **§ 36.201 Section arrangement.**

(a) This subpart is arranged in sections as follows:

General .....	36.202
Operating Revenues: .....	36.211
Basic Local Service Revenue— Account 5000.	36.212
Network Access Services Revenues—Accounts 5080 thru 5084.	36.213
Long Distance Message Revenue—Account 5100.	36.214
Miscellaneous Revenue—Account 5200.	36.215
Uncollectible Revenue—Account 5300.	36.216
Certain Income Accounts:	
Other Operating Income and Expenses—Account 7100.	36.221
Nonoperating Income and Expenses—Account 7300.	36.222
Interest and Related Items—Account 7500.	36.223
Extraordinary Items—Account 7600.	36.224
Income Effect of Jurisdictional Ratemaking Differences—Accounts 7910.	36.225

[52 FR 17299, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988]

#### **§ 36.202 General.**

(a) This section sets forth procedures for the apportionment among the operations of operating revenues and certain income and expense accounts.

(b) Except for the Network Access Services Revenues, subsidiary record categories are maintained for all revenue accounts in accordance with the requirements of part 32. These subsidiary records identify services for the appropriate jurisdiction and will be used in conjunction with apportionment procedures stated in this manual.

## OPERATING REVENUES

**§ 36.211 General.**

(a) Operating revenues are included in the following accounts:

Account Title	Account No.
Basic Local Service Revenue .....	5000
Network Access Service Revenues:	
Network Access Revenue .....	5080
End User Revenue .....	5081
Switched Access Revenue .....	5082
Special Access Revenue .....	5083
State Access Revenue .....	5084
Long Distance Message Revenue .....	5100
Miscellaneous Revenue .....	5200
Uncollectible Revenue .....	5300

**§ 36.212 Basic local services revenue—Account 5000.**

(a) Local private line revenues from broadcast program transmission audio services and broadcast program transmission video services are assigned to the interstate operation.

(b) Revenues that are attributable to the origination or termination of interstate FX or CCSA like services shall be assigned to the interstate jurisdiction.

(c) Wideband Message Service and TWX revenues from monthly and miscellaneous charges, service connections, move and change charges, are apportioned between state and interstate operations on the basis of the relative number of TWX minutes-of-use in the study area.

(d) All other revenues in this account are assigned to the exchange operation based on their subsidiary record categories or on the basis of analysis and studies.

**§ 36.213 Network access services revenues.**

(a) *Network Access Revenue—Account 5080.* (1) This account shall be used by Class A and Class B telecommunications companies to summarize the contents of accounts 5081 through 5084.

(b) *End User Revenue—Account 5081.* (1) Revenues in this account are assigned to the interstate operation.

(c) *Switched Access Revenue—Account 5082.* (1) Revenues in this account are assigned to the interstate operation.

(d) *Special Access Revenue—Account 5083.* (1) Revenues in this account are assigned to the interstate operation.

(e) *State Access Revenue—Account 5084.*

(1) Revenues in this account are assigned to the state operation.

**§ 36.214 Long distance message revenue—Account 5100.**

(a) Wideband message service and TWX revenues from monthly and miscellaneous charges, service connections, move and change charges, are apportioned between state and interstate operations on the basis of the relative number of minutes-of-use in the study area.

(b) Long Distance private line service revenues from broadcast program transmission audio services and broadcast program transmission video services are assigned to the interstate operation.

(c) All other revenues in this account are directly assigned based on their subsidiary record categories or on the basis of analysis and studies.

**§ 36.215 Miscellaneous revenue—Account 5200.**

(a) Directory revenues are assigned to the exchange operation.

(b) Billing and collection revenues are assigned on the basis of services being provided.

(c) All other revenues are apportioned on the basis of analysis.

**§ 36.216 Uncollectible revenue—Account 5300.**

(a) The amounts in this account are apportioned among the operations on the basis of analysis of Account 1181—Accounts Receivable Allowance—Telecommunication, during a representative period.

[52 FR 17229, May 6, 1987, as amended at 53 FR 33012, Aug. 29, 1988]

## CERTAIN INCOME ACCOUNTS

**§ 36.221 Other operating income and expenses—Account 7100.**

(a) Amounts relating to translation in foreign exchange differentials are assigned to the interstate operations.

(b) All other amounts are apportioned based on Telecommunications Plant in Service, Account 2001, if plant related, or on the nature of the item reflected in the account, if not plant related.